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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A LESTER

April 4, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of March 31, 2008, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Lessee: Jack Daniel Distillery
Lem Motlow, Prop., Inc.
P.O. Box 702
Lynchburg, TN 37352

Anne K. Quinlan, Esquire
April 4, 2008
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A description of the railroad equipment covered by the enclosed document is:

29 covered hopper railcars within the series AEX 8503 – AEX 9157 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a stylized flourish at the end.

Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE**WITNESSETH**

This Memorandum of Lease is entered into as of the 31st day of March, 2008, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and Jack Daniel Distillery, Lem Motlow, Prop., Inc., a Tennessee corporation, having its principal place of business at P.O. Box 702, Lynchburg, Tennessee 37352 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Lease Agreement dated effective as of August 1, 2004 (the "Master Lease"), and Deal #R01162 dated effective as of January 1, 2008 (the "Schedule"), whereby Lessor leases to Lessee twenty-nine (29) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. The parties desire to execute this Memorandum for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Pages to Follow]

Each party, pursuant to due corporate authority, has caused this Lease to be executed by its authorized officer or other employee, and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below, that the execution of this Lease was the free act of the corporation, the foregoing is true and correct and that this Lease was executed on the date indicated below.

LESSEE:

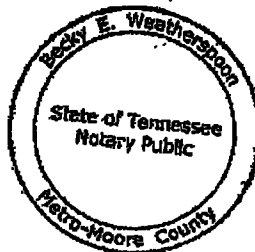
JACK DANIEL DISTILLERY, LEM MOTLOW, PROP., INC.

By: Thomas R. Benson
Printed Name: Thomas R. Benson
Title: Sr. V.P. & General Mgr.
Date: 3-27-08

STATE OF Tennessee
COUNTY OF Meigs SS:

The foregoing instrument was acknowledged before me this 27th day of March, 2008, by Thomas R. Benson, the Sr. V.P. & General Manager of Jack Daniel Distillery, Lem Motlow, Prop., Inc., a Tennessee corporation, on behalf of the corporation.

Becky E. Weatherston
Notary Public
Commission expires 10/19/2011



LESSOR:

THE ANDERSONS, INC.

By: Rasesh H. Shah

Printed

Name: Rasesh H. Shah

Title: President, Rail Group

Date: 3/31/08

STATE OF OHIO)

COUNTY OF LUCAS) SS:

The foregoing instrument was acknowledged before me this 31st day of March, 2008, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.

Julie Ann Dible
Notary Public



JULIE ANN DIBLE
Notary Public, State of Ohio
My Commission Expires 08-20-2010

EXHIBIT A

Car List

Twenty-Nine (29) Covered Hoppers

1	AEX 008503	16	AEX 009096
2	AEX 008504	17	AEX 009100
3	AEX 008523	18	AEX 009103
4	AEX 008550	19	AEX 009122
5	AEX 008553	20	AEX 009125
6	AEX 008557	21	AEX 009131
7	AEX 008561	22	AEX 009133
8	AEX 008564	23	AEX 009135
9	AEX 008570	24	AEX 009136
10	AEX 008573	25	AEX 009138
11	AEX 008589	26	AEX 009139
12	AEX 008598	27	AEX 009140
13	AEX 008607	28	AEX 009154
14	AEX 008617	29	AEX 009157
15	AEX 009095		

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

4/4/08



Robert W. Alvord